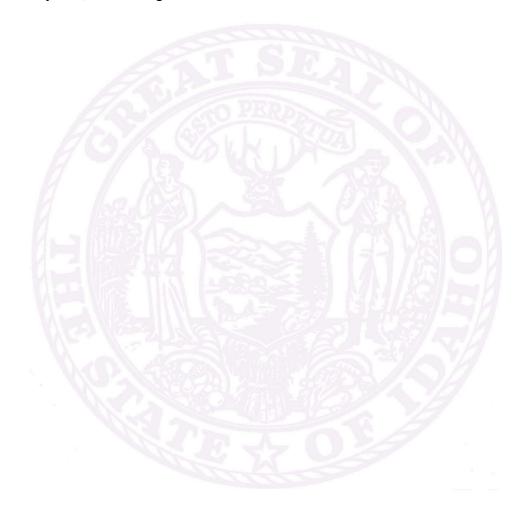
## STATEMENT OF PURPOSE

## RS20489C1

Adds language to clarify that sales price shall not include a gratuity or tip when serving meals, and therefore, is not taxed, making consistent that services are exempt from sales tax.

## FISCAL NOTE

Approximately \$90,000 to the general fund.



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